

TOUCHET SCHOOL DISTRICT No. 300
Walla Walla County, Washington
September 1, 1991 Through August 31, 1993

Schedule Of Findings

1. Staff Mix Factors Should Be Properly Reported

Our audit of the 1993 Legislative Evaluation and Accountability Program (LEAP) placement for certificated personnel disclosed several occurrences of incorrect reporting on the S-275. The S-275 reports certified staff education, experience, and credits earned since their highest degree awarded. This data is used to produce the LEAP factor for each certified employee. This LEAP factor is then used as a factor in determining the amount of state funding the district receives.

The errors that occurred were of two types: 1) staff under contract on October 1, 1993, were not reported on the S-275; and 2) credits reported were not allowable per WAC 392-121-255.

The errors found were as follows:

	<u>Number of Teachers Certificated Staff</u>	<u>Error Affecting Funding</u>
Staff Reported Properly	4	0
Errors Affecting Reported Credits	11	6
Staff Not Reported	<u>4</u>	4
Total	<u>19</u>	

WAC 392-121-220 states in part that the S-275:

... shall include only certified individuals employed by the district as of October 1 of the school year.

WAC 392-121-255 states:

... "academic credits" means credits determined as follows: (1) Credits are earned after the awarding or conferring of the employee's first bachelor's degree and (4) Credits are transferable or applicable to a bachelor's or more advanced degree program.

The district was not fully trained in how to place new staff on the S-275 or of what are allowable academic credits for reporting on the S-275.

Staff mix factors are an integral part of the state funding formula for school districts. If the staff members and their staff mix factors are not accurately reported, the

Superintendent of Public Instruction (SPI) cannot distribute basic education funds in accordance with legislative intent and requirements. The factors are determined by each individual's educational training and professional experience as of October 1 of each year.

Some of the errors result in an under payment and also an over payment by SPI of basic education funds.

We recommend that the district correct all staff mix data to reflect the correct academic credits and staff under contract on October 1 and report these corrections to SPI. We further recommend that the district obtain training the proper preparation of the S-275.

2. District Should Deposit Cash Receipts Timely

Our review of cash receipts and the deposit of these receipts with the county treasurer found that receipts were not deposited in a timely manner in fiscal 1993. Length of time between deposits ranged from a low of 23 days to a high of 70 days late. Deposit amounts range from a low of \$1,942 to a high of \$5,253.

RCW 43.09.240 states in part:

Every public officer and employee, whose duty it is to collect or receive payments due or for the use of the public shall deposit such moneys collected or received by him with the treasurer of the taxing district once every twenty-four consecutive hours.

The receipts are not deposited more timely due to the lack of time by the fiscal manager and the remoteness of the district. The district is 15 miles from the county treasurer.

The lack of making timely deposits results in an increased possibility of misappropriation of the funds and the loss of interest on the funds.

We recommend that the district take steps to ensure that the cash receipts are deposited in a timely manner.